In re A _l	oplication of:)	Confirmation No. 2151
	Morikatsu MATSUDA et al.)	
)	Art Unit: 3724
Applica	ation No.: 09/661,459.)	
)	Examiner: Charles Goodman
Filing I	Date: September 13, 2000)	
)	Atty. Dkt. No.: 000004-00661
For:	PUNCHING MACHINE)	
	AND METHOD THEREOF)	

COMMENTS ON REASONS FOR ALLOWANCE

Mail Stop Issue Fee

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

In the Notice of Allowance, the Examiner provided a statement of reasons for allowance. While those stated reasons are believed to be correct, they are not believed to be the sole reasons for allowance and there may be additional reasons for allowance. The prior art should provide the sole limitation on the allowability of the claims.

Respectfully submitted,

Morikatsu MATSUDA et al.

Michael D. White

Registration No. 32,795

Date: Syst, 27, 2006

Customer No. 27557 BLANK ROME LLP

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600 New Hampshire Avenue, NW

Washington, DC 20037 Telephone: 202-772-5800 Facsimile: 202-572-8398

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SUBMISSION OF REPLACEMENT DRAWINGS

Mail Stop Issue Fee

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

Applicants submit herewith 7 replacement drawing sheets containing Figures 1-7D for the above-identified application.

Respectfully submitted,

Morikatsu MATSUDA et al.

By:

Michael D. White

Registration No. 32,795

Date: Sept. 27, 2006

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